

RETURNS

OF

LOCAL TAXATION IN IRELAND

FOR THE

YEAR 1917-1918

COLLECTED AND COMPILED BY DESIRE OF

HIS EXCELLENCY THE LORD LIEUTENANT,

BY

The Local Government Board for Ireland

Including Summaries of the Returns of the Receipts and Payments of County Councils and
Urban and Rural District Councils, referred to in Article 20 (5) of the Schedule
to the Local Government (Application of Enactments) Order, 1898.

Presented to Parliament by Command of His Majesty.



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TABLE OF CONTENTS.

INTRODUCTORY AND EXPLANATORY OBSERVATIONS.

	PAGE
Local taxation in Ireland, 1917-18 ...	3
Amounts received from rates, tolls, fees, &c., and applied as local taxation ...	4
Revenues arising from gas, electric light, water, and tramway undertakings ...	5
Bounty in lieu of rates on Government property ...	5
Payments made from the Local Taxation (Ireland) Account in aid of local rates, Agricultural Grant, &c. ...	6
Additional payments made from Parliamentary grant or other Imperial tax ...	7
Table showing the net amount applied as local taxation, and the rateable valuation of Ireland in each of the last twenty years ...	7
Table showing the net expenditure from revenue of local authorities ...	8
" " " expenditure from loans and stock of local authorities	10
Classification of local taxation ...	12
County taxation, poor rate, receipts and expenditure ...	12
Summary of the accounts of Boards of Guardians ...	14
" " " Rural District Councils ...	15
" " " Committees of Lunatic Asylum Districts ...	15
Town taxation, poor rate in Urban Districts, financial relations, &c. ...	16
Receipts and expenditure of Town Authorities ...	17
Belfast water rate ...	20
Taxation in aid of the cost of Police (Dublin Police, Royal Irish Constabulary) ...	20
Rutland-square (Dublin) tax ...	21
Taxation in connection with Dublin Port and Docks Board ...	21
Joint Boards for sanitary purposes; sewerage, &c. ...	22
Port Sanitary Authorities ...	24
Taxation applied to remuneration of officers of local courts, viz., fees, stamps, fines, &c. ...	25
Petty Sessions clerks ...	25
The dogs licence duty ...	25
Taxation by Harbour Authorities, tolls, dues, &c. ...	26
Island navigations ...	26
Receipts on account of mercantile marine fund ...	26
Arterial drainage ...	27
Loans and stock outstanding against local bodies ...	27
NOTE.—Deductions on account of duplicate entries ...	27

INTRODUCTORY AND EXPLANATORY OBSERVATIONS ON THE RETURNS OF LOCAL TAXATION IN IRELAND IN 1917-1918.

The Local Government Board for Ireland have again, by desire of His Excellency the Lord Lieutenant, collected the Returns, and compiled summaries of them for publication. The detailed appendices, as stated in the Returns for the year 1914-15, which were published with previous Returns are not published on this occasion either in view of the economy rendered necessary by the War.

The receipts for the purposes of local government in Ireland during the financial year mentioned above, excluding loans, and grants provided by Statute, and other grants from Government sources, and making the necessary deductions for duplicate entries in the local accounts from which the Returns have been prepared amounted to £5,835,490, an increase of £279,083, as compared with the preceding year, and an increase of £1,460,206, as compared with the year 1907-08, which is equivalent to about 33·1 per cent. of an increase for the decade.

Of this amount 75 per cent. was raised directly by rates assessed on lands, buildings, &c., 9 per cent. was derived from tolls, fees, stamps, and dues, 7 per cent. came from rents of property in lands, houses, &c., while the remaining 9 per cent. was made up of various miscellaneous items of local income shared as other receipts; these proportions being practically identical from year to year.

The table on page 4 gives the amount received from each of these sources—£4,336,551 as rates, £539,561 as tolls, &c., £384,435 as rents, and £554,903 as other receipts, and it may be observed that compared with the preceding year there was an increase in rates of £220,528, in rents of £33,370, and in other receipts of £31,888, while there was a decrease of £6,713 in tolls, &c. The chief increase was in poor rate, £314,906, while the increase in other rates was £719, but there was a decrease of £6,047 in municipal rates. The net increase under these heads amounted, therefore, to £220,538, and it may be seen by column 3 of the table on page 7 that with the exception of the year 1911-1912 there were increases under the head of rates year after year for a long period. The rents derived from property, however, continue to increase, but this fact is mainly attributable to the great improvement made in connection with the housing of the working classes in urban and rural districts. The increase in the receipts from tolls, &c., does not call for any special notice.

The total of the four branches of local revenue, the sum first mentioned above, is regarded as the amount of the local taxation of the year, but it is to be noted that, unlike rates, the taxes known as tolls, fees, stamps, and dues are restricted in range of operation, and to a great extent represent payment for value received, while the income arising from rents, and from other receipts, is not the produce of any tax or rate, but is dealt with as such in its application to expenditure. Moreover, with regard to "other receipts" it will be seen hereafter that there are included under this head the profits of certain reproductive undertakings,* in the hands of some of the local bodies, representing 3·3 per cent. of the total net revenue of the year.

The amount produced by rates, in which is included about £118,348 raised in respect of water supplied for domestic and other private purposes (2·7 per cent. of the whole amount so produced),† represents an average of 5s. 4½d. in the pound on the rateable valuation of Ireland at the beginning of the year, and an average of 5s. 6d. per head of the population (4,337,000), as estimated at the middle of the year.

A net sum of £4,857,243 obtained from local sources, including rates to the amount of £4,289,577, was applied towards the expenditure of counties and towns during the year. This was supplemented by payments made from the Local Taxation (Ireland) Account to the extent of £1,317,640, and by further sums shown in the accounts to have been obtained from the Imperial exchequer and other Government sources, amounting to £148,006, so that of the total net revenue of county and town authorities 77 per cent. came from local sources, and 23 per cent. from grants. On an average the grants were equivalent to 1s. 9½d. per pound of rateable value, and to 6s. 9d. per head of estimated population as given above. The Agricultural Grant paid to county councils amounted to £221,337, and is equal to nearly 15 per cent. of their whole revenue for the year.

The net expenditure from revenue during the year, as may be seen from the table on pages 8 and 9, amounted to £8,047,306, or excluding electric lighting, gas, and tramway undertakings in the heads of municipal authorities it was £7,618,479,‡ of which a sum of £1,312,630, or 17·2 per cent. was applied to the discharge of borrowed moneys and the payment of interest and dividends on such moneys. Besides, it will be observed from a further table on pages 10 and 11 that additional expenditure amounting to £27,904 was defrayed from loans and stock, of which £10,777 was incurred in connection with schemes for the housing of the working classes in towns, and for providing labourers' cottages in rural districts, while sums amounting to £44,138 were expended in connection with the three undertakings mentioned above.

The local indebtedness on account of loans and stock at the close of the year amounted, as may be seen by a summary table on page 27, to £35,778,931. Of this £10,899,385 pertained to municipal authorities, being an increase of £0,172,143 since 1878, the year in which the first of the existing code of Irish public health statutes was enacted. The municipal indebtedness includes £1,613,281 for water supplies, £2,132,842 for purposes of lighting, £1,006,767 for sewerage, and £1,635,049 in respect of schemes for the housing of the working classes, while for housing schemes in rural districts the indebtedness stood at £7,269,832.

The amount standing to the credit of sinking funds applicable to the discharge of the portion of the local indebtedness which is repayable by such means, was £1,556,442 at the close of the year.

* See pages 4 and 5.

† See page 5.

‡ See note at foot of pages 8 and 9.

LOCAL TAXATION.

SUMMARY TABLE SHOWING THE NET AMOUNT OF RATES AND OTHER LOCAL REVENUE APPLIED AS LOCAL TAXATION IN THE YEAR ENDED 31ST OF MARCH, 1918

Persons Borne, &c.	Rates raised on land, buildings, &c.				Tolls, fees, stamps, and dues.	Receipts from property in lands, houses, &c.*	Other receipts.	Total.	
	Poor rate.	Municipal rates.	Other rates.	Total of levyings.					
1	2	3	4	5	6	7	8	9	
County Councils ...	2,428,873	—	—	2,428,873	—	1,750	50,158	2,480,828	
Urban District Councils:									
County Boroughs ...	349,762	896,072	—	1,245,424	38,701	103,835	208,030	1,397,601	
Non-County Boroughs ...	15,380	24,800	—	40,180	1,588	11,637	7,715	61,483	
Towns under Special Acts ...	97,040	157,946	—	254,986	3,105	31,792	21,840	311,721	
Towns under Act of 1854 ...	130,631	184,320	—	314,951	9,616	32,583	41,190	394,378	
Commissioners of Towns not Urban Districts	—	3,954	—	3,954	1,206	2,508	497	8,102	
Belfast City and District Water Commissioners	—	—	65,672	65,672	—	—	72,508	138,180	
Rathland Square tax (Dublin) ...	—	—	302	302	—	—	235	337	
Receipts additional to Dublin Metropolitan Police Rate†	—	—	—	—	7,786	—	—	7,786	
Poor Law Union Fund, receipts other than rates, sales of farm produce and repayment of relief	—	—	—	—	—	3,896	14,376	18,278	
Rural District Fund, receipts other than rates	—	—	—	—	2,405	146,883	20,962	179,848	
Lunatic Asylums Fund, receipts other than rates and from paying patients and private agents	—	—	—	—	—	—	28,722	28,722	
Joint Boards, receipts other than rates	—	—	—	—	891	23	2,061	2,473	
Port Sanitary Authorities, receipts other than rates	—	—	—	—	—	—	36	36	
Petty Sessions stamps and Crown fees	—	—	—	—	41,370	—	752	41,122	
Dogs Licence duty ...	—	—	—	—	53,486	—	416	52,972	
Harbour bodies ...	—	—	£1,200	£1,200	267,580	40,505	81,140	409,225	
Inland navigation trustees, &c.	—	—	—	—	2,440	—	3,738	6,178	
Light dues and fees under Mer- chant Shipping Act	—	—	—	—	10,234	—	—	10,234	
Total	Year 1917-18 ...	3,021,676	1,367,701	67,174	4,356,551	539,561	384,435	534,903	5,835,490
	Year 1916-17 ...	2,706,810	1,352,748	66,455	4,196,013	546,374	331,065	533,015	5,588,367
	Increase ...	314,866	—	710	260,538	—	33,370	31,888	279,068
	Decrease ...	—	95,067	—	—	6,713	—	—	—

Of the amount of other receipts in the above table (£554,903) £373,779 appertained to town authorities and rural district councils, the Belfast Water Commissioners and the Portadown and Banbridge Joint Waterworks Board, of which a sum of about £191,714, 3 3 per cent. of the total receipts of the year, was derived from the profits of undertakings in the hands of these authorities. A further portion of other receipts amounting to £77,571 was received in respect of Government property. These profits and receipts are referred to in the following paragraphs (a) and (b).

* The sums paid to county and town authorities as "way leave" by tramway companies are included in this column.
† The amount of the rate levied in aid of the cost of the Dublin police force is included in the sums given above as poor rate except in the cases of the Non-County Boroughs. See further as to this rate on page 38.
‡ This sum is the produce of the Bray harbour rate.

(a) UNDERTAKINGS IN THE HANDS OF LOCAL BODIES.

Gas and Electric Light.

The income derived from the gas, electric light, or other undertaking in the hands of a town authority is shown in part I. of a table on page 18, but only profits on the year's transactions which have been applied towards municipal expenditure are included under the head of other receipts in the table on the preceding page. The total amount of the profits on lighting undertakings so applied in the year 1917-18 is £21,308, of which £16,908 pertained to gas and £4,400 to electric light. Excluding these two sums the net ordinary expenditure, including charges in respect of borrowed money, of these undertakings amounted to £658,499 and £331,286, respectively, as may be seen in the table at pages 8 and 9, while the receipts amounted to £671,160 and £350,729, respectively.

Water.

The receipts connected with water undertakings in the hands of local bodies are twofold,—those produced by rates assessed on valuation, and those arising from sales of water, water rents, &c. The amount of the latter included in the other receipts of 1917-18, is £170,406. As previously stated,* the sums produced by public and domestic water rates are included in the amount given as rates in the table on the preceding page, but as they are not always shown separately in the local accounts, it is not possible to determine with strict accuracy the amount produced by each such rate. From a careful estimate, however, it appears that of their total produce, viz., £224,884, a sum of £119,246 was for water supplied for domestic and other private purposes, being 2·7 per cent. of the total amount raised as rates during the year.

Tramways.

The tramway system in Belfast became the property of the Corporation of that city by purchase as from the 1st of January, 1905,—this being the only case in Ireland in which such an undertaking is managed by a local authority. The receipts from revenue amounted to £357,613, and the expenditure to £339,099, while there was no expenditure from capital.

(b) BOUNTY IN LIEU OF RATES ON GOVERNMENT PROPERTY.

The contributions† annually made by the Treasury to the local taxing authorities as bounty in lieu of rates on Government property are included in other receipts,—not having been raised locally as rates. The amount of such contributions in the accounts of the local bodies for 1917-18, is £77,571, of which town authorities received £63,261, and county authorities, £14,310.

* See page 2.

† The first contributions were made in respect of the year ended March, 1875. The valuation of Government property is not included in the valuations given in these returns.

TABLE showing the SUMS PAID from the Local Taxation (Ireland) Account in aid of LOCAL RATES during the year ended the 31st of March, 1918 (See notes at foot.)

	To County Councils,	To County Borough Councils,	To Urban District Councils,	To Board of Works and Irish Land Commission in discharge of Loans for Labourers' Anti-tuberculosis Work purposes,	TOTAL,													
					£	s.	d.											
ESTATE DUTY GRANT (Probate Duties (Scotland and Ireland) Act, 1898, and Finance Act, 1898, Sec. 1(5)).																		
To Councils and Board Authorities	113,594	2	12	22,000	8	3	6,046	17	04	-			147,331	7	5			
On behalf of Boards of Guardians	153,653	2	2	34,000	6	9	-	-	-				147,512	16	11			
													294,844	3	6			
EXCHEQUER CONTRIBUTION (Purchase of Land (Ireland) Act, 1891).*													22,382	9	11			
On behalf of Rural Districts	-	-	-	3,188	8	11	-	32,390	9	11			3,188	8	11			
To the County Boroughs ..	-	-	-	-	-	-							35,581	18	10			
PAYMENTS UNDER THE LOCAL GOVERNMENT (IRELAND) ACTS, 1896 AND 1902.													727,555	0	0			
Act of 1896, Sec. 22-(2) (a) as amended by the Act of 1902, Sec. 4 (1) and 5 (1).	727,397	4	0	727	10	0	-	-	-									
On behalf of Boards of Guardians and as to the Boards of Management of the two District Schools																		
One-half the salaries of Medical Officers of Dispensary Districts and of Workhouses	47,176	6	5	6,706	2	4	-	-	-				53,882	14	0			
One-half the salary of one Trained Nurse in each Workhouse (if employed)													9,428	17	8			
The salaries of Schoolmasters and Schoolmistresses in the Workhouses													6,354	16	2			
One-half the cost of Medicines and Medical and Surgical Appliances in Dispensary Districts and Workhouses													15,188	19	11			
													76,585	7	92			
Act of 1896, Sec. 22-(2) (b) as amended by the Act of 1902, Sec. 4 (1).																		
One-half the salaries of Secretary Officers in Rural Districts	8,163	3	2	-	-	-	-	-	-				9,163	3	2			
One-half the salaries of Secretary Officers in Urban Districts	-	-	-	4,413	1	2	2,610	17	11	-	-		6,023	19	1			
													15,597	3	9			
Act of 1896, Sec. 22-(2) (c) as respects the assessment, deduction and remittance of taxation	148,328	16	10	23,942	7	3	-	-	-				166,271	4	1			
Act of 1896, Sec. 22-(2) (d) and Act of 1902, Sec. 5 (1).																		
In aid of guarantees for Railway and Harbour Charges	18,700	6	0	-	727	10	10	-	-				21,428	6	4			
Motor Car Licence Duties (Finance (1908-10) Act, 1918, Sec. 62)	1,066	9	0	221	2	0	-	-	-				1,288	19	4			
TOTAL ..	1,399,111	1	46	95,449	17	10	15,055	11	51	32,585	9	11				1,383,828	11	11

* The Exchequer contribution is £60,000 a year, but a sum of £5,000 is assigned for the purposes of the Labourers' Act, by Section 11 of the Labourers (Ireland) Act, 1905. A sum of £1,881 lbs. 10d., however, was paid to the Irish Land Commission out of the unspent balance of the residue of the Constitution which had accrued due to the commencement of the Act mentioned.

† This sum is paid to the County Borough of Dublin pursuant to Section 56 of the Local Government (Ireland) Act, 1908, in consequence of the extension of the area of the borough by the Act 51 and 54 Vict., ch. exterr.

‡ Of this account a sum of £618 2s. 10d. was paid to the Boards of Management of the two District Schools.

The following deductions were made during the financial year 1915-16 from sums payable from the Local Taxation Account, in pursuance of Orders of His Excellency the Lord Lieutenant under Section 56 (2) of the Local Government (Ireland) Act, 1908, but as the sums so deducted were applied to discharge expenses directly incurred by the local bodies concerned, they are included in the amounts given above:

Council of Dublin County Borough (non-payment of Police Tax, £35,593 lbs. 1d.), as referred to on page 28; and non-payment of stamp duty for valuation, £3,632 lbs. 0d.)	... 22,532	18	11
Council of Belfast County Borough (non-payment of cost of extra Police) .....	... 26,038	14	8
Council of Cork County Borough (non-payment of cost of extra Police) .....	... 10	8	0
Council of Limerick County Borough (non-payment of cost of extra Police) .....	... 48	7	2
Council of Roscommon County (non-payment of cost of extra Police) .....	... 281	3	2
Corporation of Sligo Borough (non-payment of expenses advanced by the Inspector-General of the Royal Irish Constabulary under the provisions of section 26 of the Sale of Food and Drugs Act, 1914) .....	... 2 12	8	
Council of Waterford County Borough (non-payment of cost of extra Police) .....	... 2 8	5	7

The following sums, additional to those given in the preceding table, appear by the accounts to have been received from Parliamentary grant or other Imperial tax during the period dealt with in these Returns:—

	£
CONTRIBUTIONS IN AID OF GUARANTEES FOR RAILWAYS AND HARBOURS ...	18,720
OTHER GRANTS AND PAYMENTS TO COUNTY COUNCILS ...	42,041
GRANTS TO RURAL DISTRICT COUNCILS ...	50
RECEIPTS BY COMMITTEE OF LUSAKO ASYLUM DISTRICTS OF BEHALF OF CRIMINAL LUNATICS ...	11,507
HARBOUR UNDER COMMISSIONERS OF PUBLIC WORKS ...	13,666
GRANTS AND PAYMENTS MADE TO HARBOUR AUTHORITIES OTHER THAN THE FOREGOING ...	43,357
SANITATION UNDER COMMISSIONERS OF PUBLIC WORKS ...	136
GRANTS FROM THE TREASURY, THE LOCAL GOVERNMENT BOARD, THE DEPARTMENT OF TECHNICAL INSTITUTIONS, COMMISSIONER OF NATIONAL EDUCATION, &c., TO TOWN AUTHORITIES ...	76,448
FROM PAYMASTER-GENERAL FOR EXPENSES OF PROSECUTIONS AND WITNESSES IN COUNTY BOSOMES ...	1,893
PAYMENTS FROM THE IRELAND HOUSING FUND TO TOWN AUTHORITIES ...	5,904
TOTAL ...	<u>£226,212</u>

IN ADDITION TO THE ABOVE THE LOCAL GOVERNMENT BOARD PAID FROM THE LABOURERS' COMPENSATION FUND Sums amounting to £52,462 to THE IRISH LAND COMMISSION IN EXCHANGE OF LOANS OBTAINED BY RURAL DISTRICT COUNCILS UNDER THE LABOURERS ACT.

TABLE SHOWING THE NET AMOUNT APPLIED AS LOCAL TAXATION IN EACH YEAR FROM 1898 TO 1918,
AND THE RATEABLE VALUATION OF IRELAND, EXCLUSIVE OF GOVERNMENT PROPERTY.

YEAR.	Amount produced by rates on land, buildings, &c.		Total of forfeiting	Tolls, fees, stamps, and dues	Other receipts	Total amount applied as local taxation.	Increase on amount in preceding year.	Decrease in amount in preceding year.	Rateable valuation of Ireland.
	County Cess and Union Poor Rate for 1898, trans- ferred to County and Urban Districts.	Municipal rate, Belfast water rate, Rutland Square tax (Dublin), &c.							
	1	2	3	4	5	6	7	8	9
	£	£	£	£	£	£	£	£	£
1898	2,482,327	707,604	3,189,841	505,471	411,249	4,116,563	138,425	—	14,647,662
1899-1900	2,674,328	813,103	2,889,431	506,854	513,792	3,906,917	—	209,614	14,651,662
1900-1901	2,660,194	822,898	2,883,002	494,210	498,073	3,870,285	—	31,612	14,633,653
1901-1902	1,869,239	832,400	2,821,632	475,020	473,355	3,773,000	—	101,588	12,904,654
1902-1903	2,610,520	924,418	2,935,938	485,133	896,343	3,931,654	157,944	—	15,379,013
1903-1904	2,614,520	975,779	2,933,398	497,585	855,356	4,048,300	116,855	—	15,137,391
1904-1905	1,863,274	1,047,457	2,932,771	510,964	890,456	4,011,303	—	16,197	15,291,481
1905-1906	1,960,966	1,039,182	3,029,215	517,624	873,166	4,110,903	87,537	—	15,486,504
1906-1907	2,037,341	1,081,165	3,118,456	519,318	892,566	4,220,770	119,612	—	15,330,768
1907-1908	2,037,828	1,092,341	3,160,870	526,518	880,846	4,285,244	164,474	—	15,600,071
1908-1909	2,137,828	1,145,024	3,283,522	533,416	604,814	4,419,782	36,238	—	15,647,773
1909-1910	2,278,141	1,174,272	3,482,413	547,280	654,960	4,624,685	236,001	—	15,698,382
1910-1911	2,344,046	1,182,628	3,487,924	534,347	678,017	4,720,278	93,265	—	15,742,279
1911-1912	2,280,757	1,180,483	3,461,262	561,159	701,110	4,723,490	3,212	—	15,798,582
1912-1913	2,224,604	1,170,056	3,463,655	535,964	722,094	4,742,023	18,633	—	15,837,915
1913-1914	2,303,489	1,234,554	3,634,073	564,489	728,379	4,828,601	86,478	—	15,902,880
1914-1915	2,419,027	1,265,104	3,684,131	581,586	902,711	5,038,468	200,967	—	15,945,156
1915-1916	2,259,854	1,285,910	3,678,894	561,673	726,355	5,264,423	182,935	—	16,128,743
1916-1917	2,706,830	1,429,303	4,136,933	546,274	874,080	5,556,487	351,944	—	16,198,393
1917-1918	3,021,676	1,334,875	4,356,851	530,161	920,718	5,815,493	279,083	—	16,158,873

For the years included in this table the average amount of the Belfast water rate included in column 2 was £55,305, and of the Rutland Square tax (Dublin) £305.

The valuation in force at the time the rates, of which the produce is given in col. 3, were assessed was, in each case, that for the preceding year, the valuation last given being that as at 1st March, 1918.

Table showing the details of the net expenditure from Revenue of Local Authorities.

Local Authorities.	Education.			Reformations and industrial schools.	Electric lighting other than public lighting, including payments in respect of borrowed money.	Gas- works, including payments in respect of borrowed money.	Harbours, docks, piers, quays, (exclusive of pilotage expenses), and inland navigations.	Roads, bridges, etc., exclusive of payments in respect of borrowed money.	Lassies, sayings,	Total
	University.	Expenses connected with con- tinuous education.	Technical.							
County Councils —	£	£	£	£	£	£	£	£	£	£
County Boroughs ...	17,038	8,477	42,718	32,417	—	—	—	975,528	—	4,412
Non-County Boroughs	4,443	18,317	57,480	28,982	281,870	514,420	—	94,060	—	20,017
Towns under Special Acts	—	238	491	—	—	11,901	—	5,385	—	—
Towns under the Act of 1856, Urban	—	1,028	3,339	—	29,724	15,980	—	15,980	—	—
Towns under the Act of 1854, not Urban	—	—	78	—	—	—	—	319	—	—
Rural District Councils	—	—	—	—	—	—	—	—	—	—
Water Commissioners	—	—	—	—	—	—	—	—	—	—
Dublin Metropolitan Police	—	—	—	—	—	—	—	—	—	52,386
Retired Square (Dub- lin) Commissioners	—	—	—	—	—	—	—	—	—	—
Post and Dock Board, Dublin	—	—	—	—	—	—	—	141	—	—
Joint Deviations Boards	—	—	—	—	—	—	—	—	—	—
Joint Waterworks Board	—	—	—	—	—	—	—	—	—	—
Joint Board for Clean- ing Fossils	—	—	—	—	—	—	—	—	—	—
Joint Hospital Boards	—	—	—	—	—	—	—	—	—	—
Joint Social Boards	—	—	—	—	—	—	—	—	—	—
Port Sanitary Authori- ties	—	—	—	—	—	—	—	—	—	—
Petty Sessions-Stampa and Court fines (application thereof)	—	—	—	—	—	—	—	—	—	—
Dogs License Duty (application there- of)	—	—	—	—	—	—	—	—	—	—
Harbour and Pier Authorities	—	—	—	—	—	—	337,902	—	—	—
Island Navigations	—	—	—	—	—	—	8,835	—	—	—
Repayments to Com- missions of Public Works by Drainage Boards	—	—	—	—	—	—	—	—	—	—
Boards of Guardians	—	442	—	—	—	—	—	—	—	2,295
Committees of Lunatic Asylums	—	—	—	—	—	—	—	—	—	794,300
TOTAL	1915	21,681	30,647	106,712	61,440	231,289	865,499	264,088	1,113,019	795,306
	(1917)	20,423	21,861	120,128	50,270	285,559	828,378	948,592	1,068,279	697,760
Increase	—	1,038	9,048	—	11,170	—	93,453	18,276	86,740	98,827
Decrease	—	—	—	10,413	—	4,270	—	—	—	—

* Excluding electric lighting, gas, and tramway undertakings in the hands of municipal authorities which with £1,114,000 for the year 1913

classified according to purpose, during the year 1917-1918.

Year ended	Improvements of towns by building, &c.	Borrowings and other sanitary objects	Tramways (including payments in respect of borrowed money), and light railways	Waterworks	Street cleaning	Public lighting	Hospitals, Medical Charities, and treatment of infectious cases	Other works and purposes	Payments in respect of money borrowed for purposes other than gasworks, electric lighting undertakings, and tramways			Total expenditure
									Paid-in	Interest and dividends	Payments to sinking fund	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
-	-	-	60,294	-	-	-	97,833	642,156	127,381	16,261	-	1,818,079
-	4,754	193,491	340,270	62,219	111,457	61,785	81,717	339,833	28,372	173,632	89,117	2,519,221
-	822	1,979	-	3,037	3,139	2,358	-	14,350	8,917	5,714	481	66,691
-	417	10,512	-	1,062	12,348	16,931	617	62,633	11,248	38,470	10,429	265,224
-	2,139	14,445	-	17,204	18,866	15,734	11	78,974	38,301	43,115	3,722	693,049
-	26	-	-	-	631	2,101	-	3,875	977	1,453	-	8,261
-	-	42,662	-	-	-	-	-	166,627	106,841	322,909	-	547,229
-	-	-	-	28,621	-	-	-	-	96,250	68,563	26,100	151,856
-	-	-	-	-	-	-	-	-	-	-	-	16,306
-	-	-	-	-	-	98	-	33	-	-	-	173
-	-	-	-	-	-	-	-	-	-	-	-	143
-	-	6,374	-	-	-	-	-	-	-	4,469	2,615	10,583
-	-	-	-	1,014	-	-	-	-	-	1,180	320	4,914
-	-	-	-	-	-	-	-	702	-	-	-	782
-	-	-	-	-	-	-	10,388	-	123	350	-	11,549
-	-	-	-	-	-	-	-	3,043	687	461	-	4,310
-	-	-	-	-	-	-	-	1,226	303	354	113	1,802
-	-	-	-	-	-	-	-	71,707	-	-	-	71,707
-	-	-	-	-	-	-	-	35,805	-	-	-	35,805
-	-	-	-	-	-	-	-	-	3,829	135,914	26,254	182,097
-	-	-	-	-	-	-	-	-	-	-	-	6,015
-	-	-	-	-	-	-	-	15,986	-	-	-	15,986
1,381,768	-	-	-	-	-	-	218,896	42,961	16,756	11,734	-	1,690,559
-	-	-	-	-	-	-	-	-	32,333	31,218	-	637,897
1,382,768	8,635	274,359	408,284	120,837	346,234	90,999	405,437	1,200,405	369,514	161,936	131,156	3,945,356*
LTD. 444	7,150	317,952	380,230	112,629	345,028	94,866	385,981	1,200,058	427,278	144,323	172,957	3,265,612*
13,849	1,255	50,398	18,354	4,617	936	2,393	22,598	79,703	-	13,614	-	614,954
-	-	-	-	-	-	-	-	-	26,964	-	1,717	-

should be properly regarded as trading transactions, the total expenditure for the year 1918 amounted to £7,616,479, as compared being a maximum of £800,579.

B

TABLE showing the details of the expenditure defrayed from Loans and Stock

Local Authorities.	Electric lighting other than public lighting.	Gas- works.	Harbours, docks, piers, &c.	Roads and bridges.	Lunatic asylums.	Poor relief.
	£	£	£	£	£	£
County Councils ...	—	—	—	32,307	—	—
County Boroughs ...	17,412	21,334	—	183	—	—
Non-County Boroughs ...	—	—	—	643	—	—
Towns under Special Acts ...	2,034	—	—	—	—	—
Towns under the Act of 1854, Urban	1,358	2,000	—	52	—	—
Towns under the Act of 1854, not Urban	—	—	—	—	—	—
Rural District Councils ...	—	—	—	—	—	—
Water Commissioners ...	—	—	—	—	—	—
Joint Drainage Boards ...	—	—	—	—	—	—
Joint Waterworks Board ...	—	—	—	—	—	—
Joint Board for Cleansing Fore- shore	—	—	—	—	—	—
Joint Hospital Boards ...	—	—	—	—	—	—
Joint Burial Boards ...	—	—	—	—	—	—
Port Sanitary Authorities ...	—	—	—	—	—	—
Harbour and Pier Authorities	—	—	1,245	—	—	—
Boards of Guardians ...	—	—	—	—	—	3,181
Committees of Lunatic Asylums	—	—	—	—	6,187	—
TOTAL—	1918 ...	20,804	23,334	1,245	33,155	6,187
	1917 ...	66,009	44,642	7,427	70,155	7,063
Increase ...	—	—	—	—	—	682
Decrease ...	45,205	21,308	6,182	37,000	806	—

of Local Authorities, classified according to purpose, during the Year 1917-1918.

Improve- ment of town by building, &c.	Housing of the working classes, &c.	Sewerage and other sanitary objects.	Tramways and light railways.	Water- works.	Public lighting.	Hospitals and dis- pensary houses.	Other works and purposes.	Total.
£	£	£	£	£	£	£	£	£
—	—	—	—	—	—	—	1,629	33,936
601	57,610	4,198	—	2,386	—	—	12,322	116,115
—	—	8	—	12	—	—	26	639
—	9,912	—	—	137	—	—	—	12,083
685	2,137	3,329	—	1,816	—	—	476	11,853
—	1,051	—	—	—	—	—	—	1,061
—	39,068	3,145	—	3,467	—	—	1,419	47,089
—	—	—	—	2,821	—	—	—	2,821
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
1,186	109,777	10,670	—	10,839	—	1,140	16,376	227,904
246	222,500	16,888	72	21,505	—	1,291	87,520	546,816
941	—	—	—	—	—	—	—	—
—	112,723	5,218	72	10,666	—	151	71,144	308,913

CLASSIFICATION OF LOCAL TAXATION.

The various branches of local taxation in Ireland are classified hereinafter in the following manner, and such explanatory observations as appear to be necessary are given in each case.

- I. County Taxation.
- II. Town Taxation.
- III. Taxation in districts chiefly municipal, but raised by Authorities other than municipal in some cases.
- IV. Receipts of Joint Boards.
- V. Receipts of Port Sanitary Authorities.
- VI. Taxation arising from Fees, Stamps, Fines, Dogs Licence Duty, &c.
- VII. Taxation produced by Tolls, Dues, &c.
- VIII. Receipts on account of the Merchantile Marine Fund.

I.—COUNTY TAXATION.

An administrative county, other than a county borough, comprises, as units of taxation for county purposes, a number of rural districts,* varying from three in Carlow, Longford and Louth, to eighteen in Cork, the total in the thirty-three administrative counties amounting to 210. These districts are arranged with regard to the 155 poor-law unions as follows:—One hundred and ten of the latter are confined to county limits, and of these 61 are co-extensive with rural districts, 48 include a rural district each with one or more urban districts, and 1 includes two rural districts, while 37 extend into two counties and 8 into three, 36 of the former including two rural districts each and 1 three rural districts, a total of 75, and the latter three, a total of 24.

The ordinary expenses of a county are provided for by means of a rate on each rural district, known as poor rate, which the county council is empowered to make once a year and collect in equal half-yearly moieties. The sums raised by this rate form portion of the fund from which all county expenditure is defrayed, including payment of the moneys required to meet the demands of boards of guardians for poor law purposes including relief under the Medical Charities Act, councils of rural districts for general expenses in connection with public health, and the committees of 22 of the 23 asylum districts for the accommodation and maintenance of lunatic poor.

For expenses other than the foregoing, i.e., payments in connection with charges for sewerage, water supply, or other public health undertaking, guarantees for railways, harbours, &c., compensation for criminal injuries and the cost of extra police, all of which are known as separate charges, special rating areas are prescribed, and the sums required for these purposes are separately estimated and raised by a separate item of the poor rate assessed on the special area in each instance. The area of charge in respect of a public health undertaking may consist of the whole, or part only, of a rural district, while in the other cases mentioned it may include the whole county, or be restricted to a portion of the county.

County Councils are also authorised to make rates for the following purposes:—By section 19 (1) of the Agriculture and Technical Instruction (Ireland) Act, 1898, they are empowered to raise by means of the poor rate, for the purpose of agriculture and other rural industries,† or for any other purpose for which they are authorised by that Act to expend money, a sum equal to a rate of one penny in the pound over the whole of the rural districts comprised in their respective counties, congested areas being excluded if the councils in such cases so desire, pursuant to section 1 of the Agriculture and Technical Instruction (Ireland) Act, 1902. They are also required by section 4 of the Public Libraries (Ireland) Act, 1902, to provide the moneys which rural district councils, who have adopted the Public Libraries Act (Ireland), 1858, may find to be necessary for the purposes of that enactment, by means of a rate not exceeding one penny in the pound, to be levied in each case, over the whole rural district. These rates are in addition to the maximum rate of a penny under the Technical Instruction Act, 1889, the council of a county being a local authority within the meaning thereof, and their expenses as such being county at large or rural district charges as the council direct, pursuant to the Local Government (Ireland) Act, 1898, sections 7 and 74 (2) respectively.

By sub-section 4 of Section 10 of the Tuberculosis Prevention (Ireland) Act, 1908, it is provided that the amount to be raised for the establishment expenses in relation to any hospital established under the Act shall not in any local financial year exceed the sum which could be raised by a rate of one penny in the pound on the rateable value of the property in the county, or, in any case where the Local Government Board so consent, the sum which could be similarly raised by a rate of two pence in the pound. Also, by sub-section 5 of the section where a dispensary

* Urban districts are also recognised in the counties, but not for purposes of taxation. As rating areas distinct from those in counties, they are dealt with under the head of Town Taxation on page 16.

† The amount so raised, in conjunction with a larger amount contributed by the Department of Agriculture and Technical Instruction, appears to be expended in affording instruction in agriculture and other rural industries and also in technical instruction.

has been provided the expenses to be raised in connection therewith shall not in any local financial year exceed the sum which could be raised by a rate of one penny in the pound on the rates value of the property in the county.

In addition to the purposes mentioned in the preceding paragraph for which county councils may make rates the council of any county may, pursuant to the provisions of Section 10 (2) of the Irish Universities Act, 1908, assist, by means of exhibitions, scholarships, bursaries, payment of fees, or otherwise, any students at any university in Ireland who are ordinarily resident in their county who satisfy the council that they are qualified to profit by university instruction and are in need of assistance, and who also satisfy such tests of ability as may be prescribed by the university and may also place any sums at the disposal of any university in Ireland or any college thereof, to be applied for any educational purposes which the council may consider will benefit their county. Any expenses so incurred shall be paid as a county at large charge, but the amount raised in any year for the purpose shall not exceed the amount which would be produced by a rate of one penny in the pound, or such higher rate as the council, with the consent of the Local Government Board, may fix.

The following are summary statements of the revenue accounts of the counties for the last two years:—

Receipts from Revenue.	1917-18.		1916-17.	
	£	Percentage of total	£	Percentage of total
For rate collected in rural districts	2,428,873	29.79	2,198,838	28.49
For rate received from urban districts (portion of county council's demands)	242,811	3.06	221,553	3.02
Agricultural Grant	725,010	17.87	728,563	19.45
Grant provided by the Probate Duties (Scotland and Ireland) Act, 1888, known as the Estate or Death Duty Grant	345,000	6.03	212,587	5.67
Grant in aid of medical and educational expenditure incurred by boards of guardians	88,017	1.27	84,501	1.23
Grant in aid of sanitary services paid in rural districts	9,310	0.23	9,002	0.24
Grant in aid of maintenance of lunatics	154,188	3.79	142,776	3.81
Contributions from Imperial accounts towards guarantees for railways and harbours	18,730	0.46	19,652	0.52
Grants in aid of loan guarantees for railway and harbour charges	10,700	0.26	9,139	0.25
Local Government (Ireland) Act, 1888, sec. 53 (4)	1,004	0.03	1,575	0.04
Horse-Car Licence Duties	18,358	0.48	18,545	0.52
Sanatorium Grant and Exchequer Grant in aid of treatment of tuberculosis	5,307	1.14	4,375	1.13
From Paymaster-General for expenses of prosecutors and witnesses	17,975	0.44	18,900	0.51
Other payments from the Local Taxation Account, or the Imperial taxes	1,189	0.04	2,006	0.03
Receipts derived from county property	3,829	0.10	5,436	0.15
Receipts from other local taxing bodies	17,927	0.43	17,732	0.47
Dog Licence duty	91,905	2.24	77,157	2.04
Other receipts	4,062,530	100	3,747,186	100
Receipts from Loans.				
For roads	38,502	—	22,159	—
For other purposes	500	—	57,223	—
Other receipts operating as loans	7,531	—	16,416	—
Total receipts from loans	46,733	—	119,300	—
Gross Total	4,109,253	—	3,867,088	—
Expenditure from Revenue.				
	£	Percentage of total	£	Percentage of total
Money supplied to boards of guardians	1,264,926	29.98	1,127,331	30.35
Money supplied to councils of rural districts	312,194	7.75	315,382	8.52
Money supplied to committees of lunatic asylums districts	602,550	16.47	524,292	14.93
Payments to other local bodies	25,553	.64	38,397	.76
Road expenditure	970,520	24.20	680,515	25.87
Salaries of county officers	125,294	3.12	123,174	3.32
Infirmary and fever hospitals	41,035	1.02	43,478	1.17
Reformatory and industrial schools	32,477	.81	28,240	.71
Franchise and Juries' costs	39,694	.76	31,080	.84
Vibration	3,243	.08	7,306	.20
Tax on police	4,826	.12	4,904	.13
Payments in respect of borrowed money —				
Principal paid off	10,127	1.76	70,408	3.11
Roads	46,604	1.16	11,369	.31
Other purposes	6,046	.20	9,016	.27
Interest	11,128	.27	6,828	.15
Roads	55,294	1.70	79,327	3.15
Other purposes	43,715	1.46	45,306	1.14
Quarantine for railways, tramways, &c.	11,026	.43	10,870	.46
Payments to agricultural and technical instruction committees	8,477	.31	8,239	.22
Expenses under Irish Universities Act, 1908	45,574	1.16	60,168	1.03
Expenses in connection with compulsory education	238,925	5.94	271,832	7.35
Total expenditure from revenue	4,012,215	100	3,713,636	100
Expenditure from Loans.				
For roads	33,307	—	68,921	—
For other purposes	1,629	—	3,981	—
Total expenditure from loans	35,936	—	72,704	—
Gross Total	4,048,151	—	3,786,419	—

The receipts from revenue in 1917-18 show that there was an increase under each principal head of revenue on those of the preceding year, that in poor rate amounting to £237,035, in grants and payments from Imperial sources £44,731, and in receipts other than the foregoing to £33,676, a total of £315,442.

The expenditure from revenue shows an increase of £308,560 on that of 1916-17, but the moneys supplied to boards of guardians for union charges and to committees of lunatic asylum districts show increases of £77,578 and £107,938, respectively, while the moneys supplied to Rural District Councils for expenses in connection with public health and other matters show a decrease of £4,088. The expenditure on roads, however, increased by £89,011, but there was a decrease in the similar expenditure defrayed from loans of £36,496. In addition to the amount paid to boards of guardians, as shown in the preceding summary, viz., £1,204,909, it will be seen by part II of the Table on page 18, that a further sum of £297,040 was paid by the councils of the county boroughs to the guardians whose unions are partly included in these boroughs. It will also be seen by that table that payment was made to committees of lunatic asylum districts by the councils of county boroughs to an amount of £160,623 additional to the sum of £602,580, given on the preceding page. The following are brief summaries of the accounts of boards of guardians, of rural district councils, and of committees of lunatic asylum districts, for the year ended the 31st of March, 1918, and for the preceding year:—

* BOARDS OF GUARDIANS.

RECEIPTS FROM REVENUE.		EXPENDITURE FROM REVENUE.	
1917-18.	1916-17.	1917-18.	1916-17.
£	£	£	£
Money supplied by county and county borough councils	1,003,725	1,383,036	
Rents (medical officers' residences provided under the Dispensary Houses Act, &c.)	3,895	4,042	
Sums received from other local bodies	10,445	11,569	
Repayment of relief	18,358	22,015	
Sale of produce of workhouse farm	14,778	10,875	
Other receipts	20,776	16,818	
Total receipts from revenue	1,580,976	1,459,066	
RECEIPTS FROM LOANS.		EXPENDITURE DEFRADED FROM LOAN	
For workhouse buildings	5,432	1,810	
Under the Dispensary Houses Act, 1879	1,135	1,775	
Total receipts from loans	6,567	3,585	
For workhouse buildings	...	3,191	2,038
Under the Dispensary Houses Act, 1879	1,140	1,281	
Total expenditure from loans	4,331	3,319	
GROSS TOTAL ...	1,587,533	1,462,881	
GROSS TOTAL ...	1,600,662	1,474,197	

* The payments in respect of the demands made by these bodies are not in all cases received within the financial year, and therefore these receipts do not correspond in amount with the sums shown on the expenditure side of the accounts of the councils who make the payments.

*** HERALD-DISTRICT POSTMACHES**

The amounts paid by the Local Government Board out of the residue of the Exchequer contribution and the Labourers' Cottages Fund directly to the Commissioners of Public Works and the Irish Land Commission, respectively, and applied by these bodies towards the repayment of loans obtained by Rural District Councils under the Labourers Acts in pursuance of Section 18 (1) of the Labourers (Ireland) Act, 1906, are included in the foregoing table under payments in respect of borrowed money, and, consequently, in the total expenditure. The sums so applied, as shown by the accounts of the Rural District Councils, amounted to £89,733.

* COMMITTEES OF LUNATIC ASYLUM DISTRICTS.

RECEIPTS.	1917-18.	1916-17.	EXPENDITURE.	1917-18.	1916-17.
	£	£		£	£
Money supplied by county and county borough councils	828,271	706,620	Provisions, necessaries & clothing	525,190	461,573
From paying patients and private sources	22,358	20,104	Medicines	6,422	2,537
From Imperial taxes	18,697	8,753	Balances and wages	163,539	126,110
Fines received from other local authorities	—	—	Supervision	19,027	17,338
Other receipts	—	—	Paid to boards of guardians for maintenance of lunatics in workhouses	7,254	107
Total receipts from revenue	860,627	731,618	Payments in respect of borrowed money —		
Total receipts from loans	5,100	4,800	Principal paid off	—	56,261
			Interest	—	37,254
			Other expenses	—	66,481
			Total expenditure from revenue	865,111	732,886
			Total expenditure from loans	5,100	7,045
GROSS TOTAL	—	861,627	GROSS TOTAL	—	739,941

* See note on preceding page.

II.—TOWN TAXATION.

During the course of the year 1917-18 the provisions of the Towns Improvement (Ireland) Act, 1854, were adopted in Howth, in the County of Dublin, and they remain in abeyance in Tallow in the County of Carlow. The number of towns under municipal government has, therefore, been increased to one hundred and twenty-seven, of which eleven are boroughs constituted under the Municipal Corporations (Ireland) Act, 1840 (3 & 4 Vict., ch. 108); one hundred and six are under the Towns Improvement (Ireland) Act, 1854 (17 & 18 Vict., ch. 103), and nine are under special local Acts. Six of those in the first-mentioned group are administrative counties, i.e., county boroughs, and ninety-nine of the total number are urban sanitary districts. These districts, known as urban districts, are the eleven boroughs, the nine towns under local Acts, and seventy-nine of those under the Towns Improvement Act.

Within their respective jurisdictions urban district councils possess full administrative powers in regard to matters pertaining to public health, they are the sole rating authorities, and are, moreover, road authorities, and, as such, share in the grant provided by the Probate Duties (Scotland and Ireland) Act, 1888, now known as the Estate or Death Duty Grant. They receive recoupment, also, from the local taxation account in respect of the salaries paid to their sanitary officers, and, for the promotion of technical instruction, grants are made to them in aid of approved schemes by the Department of Agriculture and Technical Instruction. The amount at present allocated under this head for the county boroughs is £24,000 a year, and for counties and urban districts £31,000.

As previously mentioned, the six county boroughs are administrative counties in themselves, but other urban districts, although free from county jurisdiction, are liable to contribute to certain branches of county expenditure. The liability in this respect of such urban districts as have been dealt with by the Local Government Board, under section 71 of the Local Government (Ireland) Act, 1898, section 3 of the Act of 1901, and sections 3 and 13 of the Act of 1902, and the financial relations generally between counties and these urban districts are matters only of interest to the local authorities concerned.

The twenty-eight towns which have not been constituted urban sanitary districts are subject, as regards public health matters, to the control of the councils of the rural districts in which they are respectively situated,—the governing bodies of these towns, Town Commissioners, having no administrative powers *per se* under the Public Health Acts. However, to enable them (a) to provide housing accommodation for the working classes they are authorised by section 99 (1) of the Housing of the Working Classes Act, 1890, to adopt Part III. of that enactment as in the case of urban authorities, (b) under the provisions of the Housing of the Working Classes (Ireland) Act, 1908, similarly to adopt Part II. relating to Unhealthy Dwelling Houses, and the sections of the Public Health (Ireland) Act, 1878, in regard to borrowing, acquiring lands, &c., which apply to these authorities for housing purposes, are declared applicable to the Commissioners for the like purposes by the Housing of the Working Classes Acts, 1893 and 1894, and the Housing of the Working Classes (Ireland) Act, 1896. Moreover the maximum rate of 1s. in the £ leviable in these towns under section 60 of the Act of 1854 may be increased for such purposes with the consent of the Local Government Board. In the following towns of this class housing schemes have been adopted:—Balbriggan, Ballybay, Ballykennedy, Bandon, Bantry, Boyle, Callan, Fethard, Maryborough, Mountmellick, Mullingar, Newbridge, Newcastle (Co. Limerick), Roscommon and Tuam. The Commissioners are also authorised to establish and regulate markets in their towns, the powers in this respect conferred on urban authorities by section 103 of the Public Health Act, 1878, being extended to them by Section 21 of the Public

Health Act, 1898. In two of these towns, Fethard and Tuam, no rates are struck as the revenue derived from market tolls and rents is sufficient to meet expenditure, in Callan a rate was not made for the years 1917-18 and 1918-19, and in Aughnacloy a rate was not made for the latter year, while in the remaining towns the rates vary from 5d. to 1s. 4d. It is to be noted, however, that these rates are for municipal purposes only, and that, in addition, each town is liable for the rate on the rural district in which it is situated, and, further, if the town is included in an area of charge for any of the special purposes mentioned in page 12, it is also liable for the rate required to meet payments in connection therewith.

The rateable valuation (1st March, 1918) of the urban districts amounted to £4,745,466 and of the towns which are not urban districts to £137,837, making a total of £4,883,303, from which it appears that property amounting to more than 30 per cent. of the rateable valuation of Ireland (£16,128,873) was included in areas subject to municipal government.

RECEIPTS AND EXPENDITURE OF TOWN AUTHORITIES.

All the receipts from revenue are grouped in Part I. of the following table in order to facilitate comparison, and obtain a general view of the finances of the different classes of town authorities, and they are divided into (1) rates for municipal purposes; (2) poor rates made and collected by councils of urban districts; (3) tolls, market charges, and dues; (4) rents; (5) dogs' licence duty; (6) petty sessions stamps and Crown fines; (7) receipts from waterworks; (8) receipts from gasworks; (9) receipts from electric lighting undertakings; (10) receipts from tramways; (11) other receipts; (12) payments from the Local Taxation Account and other Government sources; and (13) sums received from other local taxing bodies.

The purposes to which the receipts are applied are shown in Part II.

The receipts and expenditure from loans, or the issue of stock, are grouped in Parts III. and IV., respectively.

18 RECEIPTS AND EXPENDITURE OF TOWN AUTHORITIES.

PART I.—RECEIPTS FROM REVENUE.

RECEIPTS.	Towns under the Act of 1840; all of which are Urban Districts.		Towns under Special Acts; all Urban Districts.	Towns under the Act of 1854.		Total receipts.	Per- centage.	
	County Boroughs.	Other Boroughs.		Urban Districts.	Other towns.			
1. Rates for municipal purposes	890,672	24,808	187,940	184,320	3,964	1,267,701	31.45	
2. Poor rate ...	349,752	13,380	97,060	130,031	—	366,803	14.71	
3. Tolls, market charges, and dues	28,761	1,588	3,105	9,096	1,206	34,265	1.35	
4. Rents from property in lands, houses, &c.	103,885	11,957	31,792	82,633	2,603	182,340	4.62	
5. Dogs Licence Duty	—	1,012	141	454	1,091	213	5,581	.07
6. Petty Sessions stamps and Cess- tions	—	3,828	173	—	—	—	3,796	.09
7. Receipts from waterworks ...	54,250	4,070	6,285	20,045	—	84,880	2.16	
8. Receipts from gasworks ...	530,167	20,372	11,118	106,039	63	671,165	15.05	
9. Receipts from electric lighting undertakings	312,869	—	37,413	9,345	—	359,720	8.98	
10. Receipts from tramways ...	287,613	—	—	—	—	287,613	5.37	
11. Other receipts ...	167,873	4,837	21,521	22,848	451	210,899	5.46	
12. Payments from the Local Taxa- tion Account, &c.	170,120	1,500	5,935	13,307	271	200,548	4.98	
13. From other local taxing bodies	—	51,787	900	9,395	593	38,455	.85	
Total	...	3,016,925	85,528	373,472	545,460	9,436	4,030,583	100

PART II.—EXPENDITURE FROM REVENUE.

EXPENDITURE.	Towns under the Act of 1840; all of which are Urban Districts.		Towns under special Acts; all Urban Districts.	Towns under the Act of 1854.		Total expendi- ture.	Per- centage.	
	County Boroughs.	Other Boroughs.		Urban Districts.	Other towns.			
1. Paving and repairs of streets	94,000	5,285	15,800	41,227	319	157,498	3.68	
2. Cleaning and watering streets	111,437	2,122	12,248	18,886	521	140,754	3.03	
3. Lighting, including lamps, pipes, &c.	51,785	2,558	15,051	15,734	2,101	90,899	2.39	
4. Watchings ...	30,731	—	—	—	—	30,731	.78	
5. Building, demolition of walls, &c.	4,704	822	417	2,606	20	8,635	.21	
6. Gasworks including payments in respect of borrowed money	530,834	92,112	10,980	111,481	—	670,407	16.63	
7. Electric lighting undertakings including payments in respect of borrowed money	280,270	—	38,924	8,495	—	325,093	8.27	
8. Tramways including payments in respect of borrowed money, and railway guarantees	340,270	—	—	—	—	340,270	8.38	
9. Water supply ...	62,819	2,027	7,862	17,294	—	91,332	2.25	
10. Making streets or drains, and for other sanitary purposes	192,491	1,979	16,512	14,442	—	225,634	5.05	
11. Hospitals ...	56,747	—	647	11	—	57,405	2.15	
12. Markets and fairs ...	28,487	1,588	2,055	7,380	175	37,188	.93	
13. Money paid to boards of guardians on demand	297,040	—	—	—	—	297,040	7.21	
14. Payments for lunatic asylums	166,821	—	—	—	—	166,821	4.15	
15. Payments for reformatory and industrial schools	28,933	—	—	—	—	28,933	.71	
16. Payments to county councils on demand	—	18,431	99,151	126,922	—	243,314	6.02	
17. Payments in respect of money borrowed for purposes other than gasworks, electric light- ing undertakings, and tram- ways ...	38,373	8,817	11,346	38,301	977	85,715	2.06	
Interest and dividends ...	178,032	5,714	29,470	43,135	1,463	242,714	6.47	
Payments to sinking fund	80,117	481	10,829	3,723	—	95,148	2.34	
18. Expenses under Irish Univers- ity Act, 1908	4,443	—	—	—	—	4,443	.11	
19. Expenses for technical instruc- tion	37,490	491	3,389	4,827	—	65,997	1.63	
20. Expenses in connection with compulsory education	18,317	238	1,028	2,067	79	21,720	.53	
21. Payments to other local bodies	42,068	—	35,872	7,545	—	85,556	2.11	
22. Other expenses ...	310,537	18,218	60,073	72,594	8,897	460,119	11.33	
Total	...	3,046,198	85,528	583,348	580,969	9,381	4,051,297	100

PART III.—RECEIPTS FROM LOANS AND STOCK.

Receipts	Towns under the Act of 1890; all of which are Urban Districts.		Towns under special Acts; all Urban Districts.	Towns under the Act of 1884.		Total receipts.	
	County Boroughs.	Other Boroughs.		Urban Districts.	Other towns.		
1. Paving and flagging	—	£	£	£	£	£	
2. Gasworks	—	—	143	177	—	320	
3. Electric lighting undertaking	—	14,600	—	—	2,979	2,079	
4. Tramways	—	—	—	—	485	14,493	
5. Public lighting	—	—	—	—	—	—	
6. Improvement of town by erection of municipal buildings	—	10,000	—	—	650	10,650	
7. Housing of working classes, &c.	—	32,280	—	3,912	2,625	32,400	
8. Water supply	—	—	—	—	1,855	1,855	
9. Sewerage	—	—	—	—	3,200	3,200	
10. Other purposes	—	350	—	367	9,716	10,543	
11. Other receipts operating as loans	—	9,911	—	811	81	10,203	
Total	...	88,361	643	4,867	50,932	560	112,943

PART IV.—EXPENDITURE DEFRAVED FROM LOANS AND STOCK.

Expenditure.	Towns under the Act of 1890; all of which are Urban Districts.		Towns under special Acts; all Urban Districts.	Towns under the Act of 1884.		Total expenditure.	
	County Boroughs.	Other Boroughs.		Urban Districts.	Other towns.		
1. Paving and flagging	—	163	643	—	52	818	
2. Gasworks	—	21,334	—	—	2,000	23,334	
3. Electric lighting undertaking	—	17,612	—	2,034	1,355	20,964	
4. Tramways	—	—	—	—	—	—	
5. Public lighting	—	—	—	—	—	—	
6. Improvement of town by erection of municipal buildings	—	604	—	—	653	1,186	
7. Housing of working classes, &c.	—	37,619	—	9,912	1,137	39,719	
8. Water supply	—	2,688	13	137	1,816	4,581	
9. Sewerage	—	4,188	8	—	3,329	7,525	
10. Other purposes	—	16,312	26	—	476	16,784	
Total	...	116,116	643	12,083	11,853	1,061	141,791

III.—TAXATION IN DISTRICTS CHIEFLY MUNICIPAL, BUT RAISED BY AUTHORITIES OTHER THAN MUNICIPAL IN SOME CASES.

(a.) BELFAST WATER RATE.

The Belfast City and District Water Commissioners are empowered to levy the following rates in connection with the water supplied by them to the city of Belfast and certain adjacent districts:—A domestic water rate not exceeding 1s. 8d. in the £, and a public water rate equal to one-fourth part of the domestic rate, subject to a proviso that the latter in certain cases shall not exceed 2d. The rates assessed for the latest year preceding the 31st of March, 1918, viz., that ended on the 31st of October, 1917, were 1s. 4d. and 4d., respectively.

The receipts and expenditure of the Commissioners during that year are summarized as follows:—

Receipts.	£	Expenditure.	£
Rates	65,672	Payments in respect of borrowed	
Water rents and sales ...	54,763	money:—	
From local taxes ...	1,440	Principal paid off ...	26,280
Other receipts ...	17,743	Interest ...	68,725
		Sinking fund ...	26,500
Total receipts from revenue	139,862	Payments to other local bodies	6,963
Do. do. loans ...	30,950	Other expenditure ...	28,321
Gross Total ...	<u>£170,812</u>	Total expenditure from revenue	158,019
		Do. do loans ...	2,821
		Gross Total ...	<u>£160,800</u>

(b.) TAXATION IN AID OF THE COST OF POLICE.

(i.) *The Dublin Metropolitan Police Establishment.*

Under section 4 of the Act 1 and 2 Vict., ch. 25, a rate of 8d. in the £, producing an average of about £47,200 a year, is assessed within the police district of Dublin Metropolis in aid of the cost of the Dublin Metropolitan Police. By section 66 (4) of the Local Government (Ireland) Act, 1898, it is provided that the produce of this rate shall be paid in two equal half-yearly payments to the Commissioner of Police on his demand, by the council for the city of Dublin as regards so much thereof as is raised in the city, and by the council of the county of Dublin as regards so much as is raised outside the city. Since 1908 the portion raised in the city was not paid over in accordance with this requirement, and, in consequence, an equivalent amount was deducted each year since that date from sums payable to the council from the local taxation account, pursuant to section 80 (2) of the last-named Statute, and applied in discharge of the Commissioner's demand.

The amount so deducted and applied, which, for the purpose of these Returns of Local Taxation, is regarded as the sum raised by the police rate in the city, and the produce of such rate in the county, together with certain receipts in the nature of local taxation (publicans' and pedlars' certificates, &c.), for the year ended the 31st of March, 1918, all of which were appropriated in aid of the cost of the police and police courts, are as follows:—

I. Dublin Metropolitan Police Tax.	£	£
Rates on houses and land (in city, £31,102 : in county, £16,415) ...	47,517	
II. Other Receipts.		*
Carriage Duty*	2,829	
Publicans' and pedlars' certificates	380	
Fees from police courts	930	
Fines and penalties from police courts ...	3,541	
		7,786
Total	255,303	

* i.e. Duties payable under the Dublin Carriage Acts.

The average amount realized by local appropriations in aid of the cost of this force and the police courts during the five years ending March, 1918, was £56,340, of which a sum of £47,193 was raised by the police rate.

(ii.) *The Royal Irish Constabulary.*

The cost of the Royal Irish Constabulary is charged on Imperial funds, but there are certain payments made from the taxes levied by county councils which are appropriated in aid of the vote for the maintenance of that service in pursuance of the following arrangement :—

In any county in which a force of police in excess of the allotted free quota is found to be necessary, one-half the cost of such extra force is charged to the county council; and it will be seen by the table on page 13 that the sum paid for additional police in counties during the year ended the 31st of March, 1918, was £4,825.

Town authorities are charged for the Constabulary in certain cases only. In Belfast and Londonderry, the charge is made for one-half the cost of an extra force additional to the ordinary force which is maintained entirely from Imperial funds, and for the whole cost of such members of the police as are engaged in night watching. This outlay is regulated by Statute in each case, 28 and 29 Vic., ch. 70, and 33 and 34 Vic., ch. 83, respectively, and it amounted in the first-named city to £28,040, and in the latter to £786 for the year under review. In Cork, Limerick and Waterford sums of £10, £86 and £9, respectively, have been charged for the same year, being one-half the cost of an extra force employed during the period.

The charge on local taxes for the cost of this police in the year 1917-1918 would, therefore, appear to have amounted to £33,756.

(c.) RUTLAND SQUARE TAX (DUBLIN).

The Governors of the Rotunda Hospital levy a tax under 25 Geo. 3, ch. 43 (Ireland), sections 20 and 21, on the occupiers of the houses on the east, north, and west sides of Rutland Square for the purpose of lighting those sides of the square, and for keeping the railings of the enclosure in repair—the balance being applied towards the maintenance of the hospital. The tax is a charge on each house in the square of 1s. 9d. per foot of the frontage thereof, with a fixed annual payment by the residents for each light or lamp in front of their houses. The receipts on account of this tax in the year ended the 31st of March, 1918, amounted to £302, and the other receipts to £295, of which a sum of £80 was applied to purposes of lighting, and £93 towards wages, repairs, &c., leaving a balance of £34 available towards the maintenance of the hospital.

(d.) TAXATION IN CONNECTION WITH THE PORT AND DOCKS BOARD, DUBLIN.

It is enacted by the Statute 17 Vic., cap. 22, that the cost of preserving and repairing certain quay walls and bridges in the City of Dublin shall be provided by a tax to be levied within the police district of the Metropolis. By section 66 (4) of the Local Government (Ireland) Act, 1898, the produce of this tax (if any) is now payable to the Dublin Port and Docks Board by the council for the city of Dublin as regards the portion raised in the city and by the council of the county of Dublin as regards the portion raised outside the city. There was no tax raised in the year under review.

* See footnote on page 6.

IV.—JOINT BOARDS FOR SANITARY PURPOSES.

(a.) *Drainage Boards.*

There are three joint boards established in Ireland for sewerage purposes, viz., Blackrock and Kingstown, Rathmines and Pembroke, and that of the Skule Bog united district, which consists of certain townlands in the Croom and Limerick No. 1 Rural Districts in the County of Limerick. The two first-named boards were constituted by special legislation, 56 and 57 Vict., ch. cxxiv., and 40 and 41 Vict., ch. lxxii., respectively, and the third by Provisional Order under Section 12 of the Public Health (Ireland) Act, 1878, confirmed by 1 Edw. 7, ch. cxlii.

The receipts and expenditure of these bodies are summarised as follows:—

Receipts.	£	Expenditure.	£
From the constituent bodies	14,097	Works and maintenance	2,045
Rents	23	Payments in respect of borrowed money:	
Other receipts	1	Principal paid off	—
Total receipts from revenue	<u>14,121</u>	Interest	4,498
Do. do. loans	—	Sinking fund	2,415
Gross Total	<u>£14,121</u>	Salaries and wages	2,846
		Other expenditure	1,683
		Total expenditure from revenue	13,252
		Do. do. loans	—
		Gross Total	<u>£13,252</u>

(b.) *Waterworks Board.*

For the purpose of supplying water to the urban districts of Portadown and Banbridge a joint board consisting of a representation of the council of each of these districts has been formed, in pursuance of a Provisional Order made and confirmed in 1902, 2 Edw. 7, ch. xciii. This body, known as the Portadown and Banbridge Joint Waterworks Board, and the Belfast City and District Water Commissioners already referred to, are the only public bodies in Ireland, other than the councils of urban and rural districts, who are authorised to provide water supplies for public and domestic use. Unlike the Commissioners, however, the Board is not invested with rating powers,—its expenditure being provided for by funds supplied by the councils of the constituent districts, on demand, as is the case with every joint board.

The following is a summary statement of the receipts and expenditure of this Board during the year under review:—

Receipts.	£	Expenditure	£
From the constituent bodies	4,150	Works	487
Water rents and sales	935	Payments in respect of borrowed money:	
Other receipts	43	Principal paid off	—
Total receipts from revenue	<u>5,178</u>	Interest	3,180
Do. do. loans	—	Sinking fund	720
Gross Total	<u>£5,178</u>	Salaries and wages	495
		Other expenses	31
		Total expenditure from revenue	4,914
		Do. do. loans	—
		Gross Total	<u>£4,914</u>

(c.) *Board for Cleansing of Foreshore.*

To provide for the abating of a nuisance caused by the deposit of seaweed and sewage matter on a portion of the southern foreshore of Belfast Lough, a joint board, consisting of a representation of the Corporation of Belfast, and of the Councils of the urban district of Holywood, and of the rural district of Castlereagh, known as the Belfast, Holywood, and Castlereagh Joint Board, has been formed, pursuant to a Provisional Order made in April, 1906, and confirmed by 5 Edw. 7, ch. cxxiii. The following is a brief statement of its receipts and expenditure for the year:—

Receipts.	£	Expenditure.	£
From the constituent bodies	860	Salaries and wages	470
Other receipts	19	Payments in respect of borrowed money:	
Total receipts from revenue	819	Principal paid off	—
Do. do. loans	—	Interest	—
Gross Total	<u>£819</u>	Stocking fund	—
		Payments to local bodies	83
		Other expenses	149
		Total expenditure from revenue	702
		Do. do. loans	—
		Gross Total	<u>£702</u>

(d.) *Hospital Boards.*

Joint boards have also been constituted in like manner in two instances for the management of hospitals for special purposes as follows. For cases of infectious disease arising in the urban districts of Rathmines and Pembroke; for consumptives in Cork City and the urban and rural districts in Cork County. These bodies are known respectively as the Rathmines and Pembroke Joint Hospital Board (63 and 64 Vict., ch. cxc.), and the County of Cork Joint Hospital Board (4 Edw. 7, ch. cxxiv.). The following is a summary of the accounts of these bodies for the year:—

Receipts.	£	Expenditure.	£
From the constituent bodies	7,146	Salaries and wages	2,586
Rents	—	Payments in respect of borrowed money:	
Fees	32	Principal paid off	523
Other receipts	3,468	Interest	386
Total receipts from revenue	10,646	Other expenditure	7,813
Do. do. loans	—	Total expenditure from revenue	11,308
Gross Total	<u>£10,646</u>	Do. do. loans	—
		Gross Total	<u>£11,308</u>

(e.) *Burial Boards.*

Ten joint burial boards have also been constituted in the same way; each board, with three exceptions,* acting for a district comprising one or more urban districts united with a rural district, or with part of such a district. The councils of urban and rural districts are in all other cases the burial boards for their respective districts, and the receipts of the former as such are included in the table on page 18, the fees received by the latter being shown in a table on page 15.

* Dungar burial board, which consists of representatives of three rural district councils, and Portadown and Tandragee burial boards, which consist of representatives of two rural district councils each.

The following is a summary of the accounts of these boards for the year:—

Receipts.	£	Expenditure.	£
From the constituent bodies	1,468	For purchase of ground	—
Fees and payments for inter- ments	559	Pending, drainage, maintenance, &c.	129
Other receipts	1,815	Salaries and wages	2,234
Total receipts from revenue	4,142	Payments in respect of borrowed money:—	
Do. do. loans	—	Principal paid off	997
		Interest	441
		Rents, taxes, and other payments	627
		Total expenditure from revenue	4,180
		Do. do. loans	—
Gross Total	<u>£4,142</u>	Gross Total	<u>£4,180</u>

V.—PORT SANITARY AUTHORITIES.

In pursuance of section 9 of the Public Health (Ireland) Act, 1896, sanitary bodies have been constituted, under Provisional Orders subsequently confirmed, for the ports of Belfast, Londonderry, Dublin, Galway, Cork, Waterford and New Ross, and Newry, these bodies being designated Port Sanitary Authorities. In the first-mentioned case the Corporation of Belfast is the sanitary authority for the port, but in each of the other cases a joint board has been formed consisting of a representation of the councils of the sanitary districts abutting on the port, one such board acting for the two ports of Waterford and New Ross.

The receipts and payments of these bodies during the year are summarised as follows:—

Receipts.	£	Expenditure.	£
From the constituent bodies	1,697	Salaries and wages	1,032
Other receipts	36	Payments in respect of borrowed money:—	
Total receipts from revenue	1,833	Principal paid off	310
Do. do. loans	—	Interest	154
		Sinking Fund	118
		Other expenditure	194
		Total expenditure from revenue	1,802
		Do. do. loans	594
Gross Total	<u>£1,833</u>	Gross Total	<u>£2,396</u>

VI.—TAXATION ARISING FROM FEES, STAMPS, FINES, DOGS LICENCE DUTY, &c.

This species of taxation is applied partly to the remuneration of officers of local courts, and partly in aid of county and town rates, as appears hereafter.

(c.) Petty Sessions Clerks.

The receipts from Petty Sessions stamps and Crown fines, and the application thereof, for the latest period available, are shown in the following summary:—

RECEIPTS.

	£
Produce of Petty Sessions stamps	23,155
Produce of Crown fines	18,215
Dividends	750
Amount transferred from proceeds of dogs licence duty	34,574
From Belfast Corporation	250
Other receipts	2
Total	<u>£78,946</u>

APPLICATION.

	£
Officers of local courts, salaries, pensions, &c.	67,382
Treasurers of boroughs	3,401
Private parties	3,280
Royal Irish Constabulary fund	710
Cattle disease account	304
Postage and money orders	31
Total	<u>£35,108</u>

The salaries and retiring allowances of the clerks of Petty Sessions are charged on the fund produced by Crown fines and the sale of Petty Sessions stamps, and in order to secure the fund from variation by reason of the fluctuation which necessarily occurs in the amounts received from these sources, the Registrar of Petty Sessions clerks is authorised by the Act 44 & 45 Vict., ch. 18, to deduct from the dogs licence duty, mentioned in the next section, such sum as the Lord Lieutenant may order for any calendar year, and to add it to the fund.

(d.) The Dogs Licence Duty.

The collection of the dogs licence duty, 2s. for each animal, with 6d. for the registry of each licence, is entrusted to the Petty Sessions clerks, and a return of it is made to Parliament by the Registrar of Petty Sessions clerks. A considerable part of the remuneration of Petty Sessions clerks is derived from the dogs licence duty, as mentioned in the preceding paragraph. The surplus of the duty, after providing for the cost of collection, is paid over in aid of county and town rates, pursuant to 28 Vict., ch. 50, as amended by 30 and 31 Vict., ch. 116.

The following summary shows the amount of this duty collected for the latest year available, £52,496, as against £53,309 in the preceding year. The payments made from the latter amount to county and town authorities will be found in the tables on pages 13 and 18—those to counties amounting to £17,527 and to towns £2,881:—

Receipts in 1917.

	£
Amount of the dogs licence duty	52,496
Dividends	416
Other receipts	—
Total	<u>£52,912</u>

APPLICATION OF FEESES.

	£
In aid of county rates	14,581
In aid of town rates	2,036
Cost of postage, &c.	47
Payments under Dogs Act, 1905, to Royal Irish Constabulary and Dublin Metropolitan police	626
Deducted and added to Fines and Fees fund by order of the Lord Lieutenant	34,838
Total	<u>£52,912</u>

VII.—TAXATION PRODUCED BY TOLLS, DUES, &c.

(a.) HARBOUR AUTHORITIES.

The receipts and expenditure of the Harbour Authorities are shown in the following summary :—

Receipts.	£	Expenditure.	£
Import and export, tonnage and ballast dues	212,180	New works and improvements	15,111
Harbour, port, anchorage, buoy, and beaconage dues	190,844	Repairs and maintenance of works	87,014
Pilotage dues	15,458	Payments in respect of borrowed money :—	
Wharf, pier, quay, and dock dues	23,827	Principal paid off	3,858
Receipts not classed	32,905	Interest and dividends	125,644
Rents	49,505	Sinking fund	26,284
Use of lighter boats, &c.	50,204	Payments not classed	106,406
Lighthouse or floating light dues	710	Wages	29,879
Sale of materials	10,913	Salaries	39,498
From the Imperial taxes	37,706	Pilotage	17,236
From the taxes of other local bodies	2,300	Plant, such as dredgers, buoys, beacons, &c.	10,636
		Lighting harbours, docks, &c.	7,933
Total receipts from revenue	586,911	Rents, rates, taxes, &c.	32,223
Do. do. loans	500	Law expenses	1,177
Gross Total	<u>£586,511</u>	Repayments through Treasury to Im- perial taxes	—
		Lighthouses and floating lights	10,039
		Repayments to other local taxing bodies	3,200
Total expenditure from revenue	534,194		
Do. do. loans	1,345		
Gross Total	<u>£535,439</u>		

(b.) INLAND NAVIGATIONS.

(1.) Maintained out of County Rates.

Receipts.	£	Expenditure.	£
From rates	2,170	Works	1,718
Tolls	373	Salaries and incidentals	733
Other receipts	29		
Total	<u>£2,572</u>	Total	<u>£2,451</u>

(2.) Maintained out of the Imperial taxes, and by receipts from Tolls, &c.

Receipts.	£	Expenditure.	£
From Imperial taxes	134	Works	2,649
Tolls	2,067	Salaries and incidentals	2,325
Other receipts	3,727		
Total	<u>£5,928</u>	Total	<u>£5,374</u>

VIII.—RECEIPTS ON ACCOUNT OF MERCANTILE MARINE FUND.

The following is a summary of the receipts on account of this fund :—

Receipts.	£
Light dues	8,522
Fees under Merchant Shipping Act, viz :—	
On examination of masters, mates, and engineers	324
On engagement or discharge of crews	173
On renewal of certificates	3
In respect of the survey of vessels	1,212
	1,712
Total	<u>£10,234</u>

ARTERIAL DRAINAGE.

Repayments to the Commissioners of Public Works in respect of loans for construction of drainage works, and of expenditure on maintenance in case of default by Drainage Boards.

The particulars of these repayments have been supplied by the Commissioners of Public Works. The repayments made by proprietors of lands amounted to £15,896, and the sum repaid out of county rates was £585.

Loans and stock outstanding against local Bodies.

The following is a summary of the local indebtedness at the close of the financial year ended on or before the 31st of March, 1918:—

—	Councils of Councillors of Local Action Districts.	Councils of Towns and Markets and Municipal Corporations Act.	Councils of Towns under special acts.	Councils and Councillors of Towns Improvement Act.	Bishop City and Town Improvement Commissioners Act.	Joint Boards for sewage, baths, parks, military, and other purposes.	Rural district authorities.	Roads of districts.	Harbour authorities.	Total.	
Balance of loans due ..	451,909*	1,008,361	1,897,381	480,876	1,493,376	327,537	46,313	3,286,789	320,988	1,807,418	14,229,587
Amount of stock out-standing	—	—	6,673,206	328,947	58,712	1,589,782	128,443	—	—	5,270,581	11,099,588
Total 1918 ..	451,909	1,008,361	1,897,381	471,423	1,493,376	326,187	226,262	7,786,787	320,988	5,270,581	25,770,011
Total 1917 ..	484,265	1,029,486	1,891,696	1,495,583	1,941,024	226,315	7,825,787	320,716	3,231,824	25,861,001†	
Decrease ..	—	—	—	—	7,205	—	—	—	—	—	—
Decrease ..	32,356	27,222	45,196	35,242	—	38,647	6,448	50,068	23,030	13,861	211,062

* This includes £102,120 in respect of guaranteed loans—a contingent liability.

† Not including the sums borrowed from the Treasury of Local authorities and invested in War Loan under the powers conferred by the Public Authorities and Bodies (Loans) Act, 1916, and the temporary loans obtained by urban and rural district councils under the Local Government (Monuments and Land Cultivation) (Ireland) Act, 1907.

NOTE.—*Deductions on account of duplicate entries, &c.*

Certain deductions, chiefly to avoid duplicate reckonings, have been made in the accounts dealt with in these returns, as follows:—

In county taxation the other receipts on page 13 have been reduced by £3,754 paid from the General Cattle Diseases Fund, and £32,898, which was not part of the taxation of the year; in town taxation the other receipts included in the table on page 18 have been reduced by the following sums:—£844 from the General Cattle Diseases Fund, and further sums amounting to £24,430. The Rural District Fund has been reduced by £11,049, the Union Fund by £11,400, the Lunatic Asylum Fund by £2,659, and in the case of the other receipts shown in the accounts of Joint Boards a sum of £3,770 has been deducted. In harbour taxation the receipts on page 26 have been reduced by £15,458 pilotage dues, and the other receipts by £11,062.

LOCAL GOVERNMENT BOARD,

DUBLIN, 4th April, 1919.

DUBLIN CASTLE,

9th April, 1919.

Sir,

I have to acknowledge the receipt of your letter of the 7th instant, forwarding, for submission to His Excellency the Lord Lieutenant, the Returns of Local Taxation in Ireland for the year 1917-1918.

I am,

Sir,

Your obedient Servant,

J. J. TAYLOR.

THE SECRETARY,

LOCAL GOVERNMENT BOARD,

DUBLIN.

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